

ASSESSMENT APPEALS - BURDEN OF PROOF

Prior Law _____

In a protest of property valuation to the board of review, the initial burden of proof was upon the protestor. The protestor could shift the burden of proof to the board of review by presenting competent evidence from two disinterested witnesses that the market value of the property is less than the value determined by the assessor.

The assessor determined the classification of property each year based on present, primary use.

New Provisions _____

2017 Iowa Acts House File 478 eliminates the requirement of two disinterested witnesses to shift the burden of proof in a protest to the board of review. For assessment years beginning on or after January 1, 2017, a protestor can shift the burden of proof to the board of review by offering competent evidence that the market value of the property is different than the value determined by the assessor. The initial burden of proof in a protest to the board of review remains upon the protestor.

A presumption of continuity in property tax classification is created after the Property Assessment Appeal Board (PAAB) or a court determines the property tax classification during an appeal. The classification is presumed to not change for the four subsequent assessment years following the PAAB or court decision, unless PAAB or a court determines a new classification during a subsequent appeal. The burden is on the person asserting a change in classification to overcome the presumption within the four subsequent assessment years following a PAAB or court adjudication.

Section Amended _____

Section 9 of 2017 Iowa Acts House File 478 amends Section 441.21, Code 2017.

Effective Date _____

May 11, 2017, applicable to assessment years beginning on or after January 1, 2017.